

IC 5-10-1.5

Chapter 1.5. Retirement Plan Reporting

IC 5-10-1.5-1

Report for actuarial valuation

Sec. 1. Each retirement plan for employees of the state or of a political subdivision shall report annually on September 1 to the public employees' retirement fund the information from the preceding fiscal year necessary for the actuary of the fund to perform an actuarial valuation of each plan. Where the director and actuary of the fund consider it appropriate, the actuary may combine one (1) retirement plan with another or with the public employees' retirement fund for the purposes of the actuarial valuation. The retirement plans covered by this chapter are the following:

- (1) The state excise police, gaming agent, and conservation enforcement officers' retirement plan established under IC 5-10-5.5.
- (2) The "trust fund" and "pension trust" of the state police department established under IC 10-12-2.
- (3) Each of the police pension funds established or covered under IC 19-1-18, IC 19-1-30, IC 19-1-25-4, or IC 36-8.
- (4) Each of the firemen's pension funds established or covered under IC 19-1-37, IC 18-1-12, IC 19-1-44, or IC 36-8.
- (5) Each of the retirement funds for utility employees authorized under IC 19-3-22 or IC 36-9 or established under IC 19-3-31.
- (6) Each county police force pension trust and trust fund authorized under IC 17-3-14 or IC 36-8.
- (7) The Indiana judges' retirement fund established under IC 33-38-6.
- (8) Each retirement program adopted by a board of a local health department as authorized under IC 16-1-4-25 (before its repeal) or IC 16-20-1-3.
- (9) Each retirement benefit program of a joint city-county health department under IC 16-1-7-16 (before its repeal).
- (10) Each pension and retirement plan adopted by the board of trustees or governing body of a county hospital as authorized under IC 16-12.1-3-8 (before its repeal) or IC 16-22-3-11.
- (11) Each pension or retirement plan and program for hospital personnel in certain city hospitals as authorized under IC 16-12.2-5 (before its repeal) or IC 16-23-1.
- (12) Each retirement program of the health and hospital corporation of a county as authorized under IC 16-12-21-27 (before its repeal) or IC 16-22-8-34.
- (13) Each pension plan provided by a city, town, or county housing authority as authorized under IC 36-7.
- (14) Each pension and retirement program adopted by a public transportation corporation as authorized under IC 36-9.
- (15) Each system of pensions and retirement benefits of a regional transportation authority as authorized or required by

IC 36-9.

(16) Each employee pension plan adopted by the board of an airport authority under IC 8-22-3.

(17) The pension benefit paid for the national guard by the state as established under IC 10-16-7.

(18) The pension fund allowed employees of the Wabash Valley interstate commission as authorized under IC 13-5-1-3.

(19) Each system of pensions and retirement provided by a unit under IC 36-1-3.

As added by Acts 1977, P.L.52, SEC.1. Amended by Acts 1981, P.L.11, SEC.18; P.L.40-1989, SEC.3; P.L.5-1990, SEC.3; P.L.2-1993, SEC.43; P.L.2-2003, SEC.22; P.L.98-2004, SEC.63; P.L.170-2005, SEC.9.

IC 5-10-1.5-2

Uniform forms and procedures; record-keeping system; expenses

Sec. 2. The director of the public employees' retirement fund shall establish uniform forms and procedures to implement this chapter and shall maintain a record-keeping system for this information. The expenses incurred by the public employees' retirement fund in administering this chapter shall be charged against the state's account in the retirement allowance account in the fund.

As added by Acts 1977, P.L.52, SEC.1. Amended by P.L.5-1990, SEC.4.